

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 ARTHUR D. TAGGART
Supervising Deputy Attorney General
3 PATRICK M. KENADY, State Bar No. 050882
Deputy Attorney General
4 1300 I Street, Suite 125
P.O. Box 944255
5 Sacramento, CA 94244-2550
Telephone: (916) 322-6100
6 Facsimile: (916) 324-5567

7 Attorneys for Complainant

8 **BEFORE THE**
9 **CALIFORNIA BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11 In the Matter of the Accusation Against:

Case No. AC-2007-54

12 RONALD JAMES GOEDDE
4141 Cowell Blvd. Apt. 50
13 Davis, CA 95616

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

14 Certified Public Accountant Certificate No.24694

15 Respondent.

16
17 In the interest of a prompt and speedy settlement of this matter, consistent with the
18 public interest and the responsibility of the California Board of Accountancy of the Department
19 of Consumer Affairs, the parties hereby agree to the following Stipulated Settlement and
20 Disciplinary Order which will be submitted to the Board for approval and adoption as the final
21 disposition of the Accusation.

22 PARTIES

23 1. Carol Sigmann (Complainant) is the Executive Officer of the California
24 Board of Accountancy. She brought this action solely in her official capacity and is represented
25 in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Patrick
26 M. Kenady, Deputy Attorney General.

27 2. Respondent Ronald James Goedde (Respondent) is representing himself in
28 this proceeding and has chosen not to exercise his right to be represented by counsel.

3. On or about June 17, 1977, the California Board of Accountancy issued Certified Public Accountant Certificate No. 24694 to Ronald James Goedde (Respondent).

JURISDICTION

4. Accusation No. AC-2007-54 was filed before the California Board of Accountancy (Board) , Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on September 25, 2007. Respondent timely filed his Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2007-54 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, and understands the charges and allegations in Accusation No. AC-2007-54. Respondent has also carefully read, and understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2007-54.

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9. Respondent agrees that his Certified Public Accountant Certificate is subject to discipline and he agrees to be bound by the California Board of Accountancy (Board)'s imposition of discipline as set forth in the Disciplinary Order below.

RESERVATION

10. The admissions made by Respondent herein are only for the purposes of this proceeding, or any other proceedings in which the California Board of Accountancy or other professional licensing agency is involved, and shall not be admissible in any other criminal or civil proceeding.

CONTINGENCY

11. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

12. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. 24694 issued to Respondent Ronald James Goedde (Respondent) is revoked. However, the revocation is stayed and Respondent is placed on probation for five (5) years upon the following terms and conditions:

1. **Actual Suspension.** Certified Public Accountant Certificate No. 24694 issued to RONALD JAMES GOEDDE is suspended for three (3) years. During the period of suspension the Respondent shall engage in no activities for which certification as a Certified Public Accountant or Public Accountant is required as described in Business and Professions Code, Division 3, Chapter 1, Section 5051.

2. **Obey All Laws.** Respondent shall obey all federal, California, other states' and local laws, including those relating to the practice of public accountancy in California.

1 3. **Submit Written Reports.** Respondent shall submit, within ten (10) days
2 of completion of the quarter, written reports to the Board on a form obtained from the Board.
3 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,
4 and verification of actions as are required. These declarations shall contain statements relative to
5 respondent's compliance with all the terms and conditions of probation. Respondent shall
6 immediately execute all release of information forms as may be required by the Board or its
7 representatives.

8 4. **Personal Appearances.** Respondent shall, during the period of probation,
9 appear in person at interviews/meetings as directed by the Board or its designated
10 representatives, provided such notification is accomplished in a timely manner.

11 5. **Comply with Probation.** Respondent shall fully comply with the terms
12 and conditions of the probation imposed by the Board and shall cooperate fully with
13 representatives of the Board of Accountancy in its monitoring and investigation of the
14 Respondent's compliance with probation terms and conditions.

15 6. **Practice Investigation.** Respondent shall be subject to, and shall permit,
16 practice investigation of the Respondent's professional practice. Such a practice investigation
17 shall be conducted by representatives of the Board, provided notification of such review is
18 accomplished in a timely manner.

19 7. **Comply with Citations.** Respondent shall comply with all final orders
20 resulting from citations issued by the Board of Accountancy.

21 8. **Tolling of Probation for Out-of-State Residence/Practice.** In the event
22 Respondent should leave California to reside or practice outside this state, Respondent must
23 notify the Board in writing of the dates of departure and return. Periods of non-California
24 residence or practice outside the state shall not apply to reduction of the probationary period, or
25 of any suspension. No obligation imposed herein, including requirements to file written reports,
26 reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise
27 affected by such periods of out-of-state residency or practice except at the written direction of the
28 Board.

1 9. **Violation of Probation.** If Respondent violates probation in any respect,
2 the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation
3 and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke
4 probation is filed against Respondent during probation, the Board shall have continuing
5 jurisdiction until the matter is final, and the period of probation shall be extended until the matter
6 is final.

7 10. **Completion of Probation.** Upon successful completion of probation,
8 Respondent's license will be fully restored.

9 11. **Ethics Course/Examination.** Respondent shall take and pass with a score
10 of 90 percent or better a Board approved ethics examination (within a given period of time or
11 prior to the resumption of practice). (Exam will be passed prior to resumption of practice where
12 license has been suspended or where otherwise appropriate.)

13 If Respondent fails to pass said examination within the time period provided or
14 within two attempt, Respondent shall notify the Board and shall cease practice until Respondent
15 takes and successfully passes said exam, has submitted proof of same to the Board, and has been
16 notified by the Board that it may resume practice. Failure to pass the required examination no
17 later than 100 days prior to the termination of probation shall constitute a violation of probation.

18 Notwithstanding any other provision of this probation, failure to take and pass this
19 examination within five years of the effective date of this order constitutes a separate cause for
20 discipline of Respondent's license.

21 12. **Cost Reimbursement.** Respondent shall reimburse the Board \$2,850 for
22 its investigation and prosecution costs. The payment shall be made within the first three (3)
23 years of the date the Board's decision is final. The payment shall be made as follows: in
24 quarterly payments (due with quarterly written reports), the final payment being due two years
25 before probation is scheduled to terminate.

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ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: Nov. 10, 2007.


RONALD JAMES GOEDDE
Respondent


ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

DATED: 11/29/2007

EDMUND G. BROWN JR., Attorney General
of the State of California

ARTHUR D. TAGGART
Supervising Deputy Attorney General


PATRICK M. KENADY
Deputy Attorney General
Attorneys for Complainant


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**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

RONALD JAMES GOEDDE

Respondent.

Case No. AC-2007-54

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on February 24, 2008.

It is so ORDERED January 25, 2008.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

Exhibit A

Accusation No. AC-2007-54

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 ARTHUR D. TAGGART
Supervising Deputy Attorney General
3 PATRICK M. KENADY, State Bar No. 050882
Deputy Attorney General
4 California Department of Justice
1300 I Street, Suite 125
5 P.O. Box 944255
Sacramento, CA 94244-2550
6 Telephone: (916) 322-6100
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10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

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12 RONALD JAMES GOEDDE
13 4141 Cowell Blvd., Apt. 50
Davis, CA 95616
14 Certified Public Accountant Certificate
No. 24694

A C C U S A T I O N

15 Respondent.

16
17 Complainant alleges:

18 **PARTIES**

19 1. Carol Sigmann (Complainant) brings this Accusation solely in her official
20 capacity as the Executive Officer of the California Board of Accountancy, Department of
21 Consumer Affairs.

22 2. On or about June 17, 1977, the California Board of Accountancy issued
23 Certified Public Accountant Certificate Number 24694 to Ronald James Goedde (Respondent).
24 The certificate will expire on September 30, 2007, unless renewed.

25 **JURISDICTION**

26 3. This Accusation is brought before the California Board of Accountancy
27 (Board), Department of Consumer Affairs, under the authority of the following laws. All section
28 references are to the Business and Professions Code (Code) unless otherwise indicated.

1 4. Section 5063 of the Code states in pertinent part:

2 "(a) A licensee shall report to the board in writing of the occurrence of any of
3 the following events occurring on or after January 1, 1997, within 30 days of the date the licensee
4 has knowledge of these events:

5 ...

6 (3) The cancellation, revocation, or suspension of the right to practice as a
7 certified public accountant or public accountant before any governmental body or unit.

8 ...

9 (b) A licensee shall report to the board in writing the occurrence of any of the
10 following events occurring on or after January 1, 2003, within 30 days of the date of the licensee
11 has knowledge of the events:

12 ...

13 (4) Any notice from the Securities and Exchange Commission to a licensee
14 requesting a Wells Submission.

15 ...

16 5. Section 5100 of the Code states in pertinent part:

17 " After notice and hearing the board may revoke, suspend or refuse to renew any
18 permit or certificate granted under Article 4(commencing with Section 5070) and Article 5
19 (commencing with Section 5080), or may censure the holder of that permit or certificate for
20 unprofessional conduct which includes, but is not limited to, one or any combination of the
21 following causes:

22 ...

23 (g) Wilful violation of this chapter or any rule or regulation promulgated by
24 the board under the authority granted under this chapter.

25 ...

26 (h) Suspension or revocation of the right to practice before any governmental
27 body or agency.

28 ...

1 (1) The imposition of any discipline, penalty, or sanction on a registered
2 public accounting firm or any associated person of such firm, or both, or on any other holder of a
3 permit, certificate, license, or other authority to practice in this state, by the Public Company
4 Accounting Oversight Board or the United States Securities and Exchange Commission, or their
5 designees under the Sarbanes-Oxley Act of 2002 or other federal legislation.

6 6. Section 5107(a) of the Code states in pertinent part:

7 "The executive officer of the board may request the administrative law judge, as
8 part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or
9 certificate found to have committed a violation or violations of this chapter to pay to the board all
10 reasonable costs of investigation and prosecution of the case, including but not limited to,
11 attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

12 7. Section 5109 of the Code provides that the expiration, cancellation,
13 forfeiture, or suspension of a license by operation of law or by order, or decision by the board, or
14 a court of law, or the voluntary surrender of a license by a licensee shall not deprive the board of
15 jurisdiction to proceed with any investigation of an action or disciplinary proceeding against the
16 licensee or to render a decision suspending or revoking the license.

17 FIRST CAUSE FOR DISCIPLINE

18 (Suspension or Revocation of Right to Practice Before Government Body)

19 8. Respondent is subject to disciplinary action under section 5100(h) in that
20 on or about October 20, 2006 his license to practice before the United States Securities and
21 Exchange Commission was suspended.

22 SECOND CAUSE FOR DISCIPLINE

23 (Imposition of Discipline by U.S. Securities and Exchange Commission)

24 9. Respondent is subject to disciplinary action under Section 5100(l) in that
25 on or about October 20, 2006, his license to practice before the United States Securities and
26 Exchange Commission was suspended.

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1 THIRD CAUSE FOR DISCIPLINE

2 (Failure to Report Suspension or Revocation of Right to Practice Before
3 Securities and Exchange Commission)

4 10. Respondent is subject to disciplinary action under section 5100(g) in that
5 respondent violated section 5063(a)(3); (b)(4) in that he did not report within thirty (30) days to
6 the California Board of Accountancy that he was suspended by the Securities and Exchange
7 Commission effective October 20, 2006 and did not report within thirty(30) days a notice from
8 the Securities and Exchange Commission on May 9, 2005, requesting a Wells Submission.
9

10 PRAYER

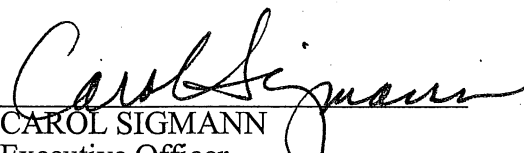
11 WHEREFORE, Complainant requests a hearing be held in the matters herein
12 alleged, and that following a hearing, the California Board of Accountancy issue a decision:

13 1. Revoking, suspending, or otherwise imposing discipline upon Certified
14 Public Accountant Certificate Number 24694, issued to Ronald James Goedde,

15 2. Ordering Ronald James Goedde to pay the California Board of
16 Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to
17 Business and Professions Code section 5107.

18 3. Taking such other and further action as deemed necessary and proper.
19

20 DATED: September 12, 2007

21
22 
23 CAROL SIGMANN
24 Executive Officer
25 California Board of Accountancy
26 State of California
27 Complainant
28